MARK L. GOLDSTEIN, P.C.

108 Wilmot Road – Suite 330 Deerfield, IL 60015

(847) 580-5480

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April 20, 2007

Ms. Elizabeth A. Rolando Chief Clerk Illinois Commerce Commission 527 East Capitol Avenue Springfield, IL 52701

Re: Cargill Industrial Oils v. The Peoples Gas Light and Coke Company, 06-0501

Dear Ms. Rolando:

Please be advised that the Complainant, Cargill Industrial Oils and the Respondent, The Peoples Gas Light and Coke Company, have been unable to arrive at a Stipulation of Issues in the captioned matter as requested by Administrative Law Judge Eve Moran in the Notice of Continuance of Hearing and Notice of Schedule dated March 14, 2007.

Also, Respondent will not be filing any additional Direct Testimony which would have been due on April 24, 2007.

I am providing a Notice of Filing indicating service of this letter on the parties to this complaint.

Sincerely yours,

Mark L. Goldstein Greta Weathersby

Counsel for Respondent

MLG:cw

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Cargill Industrial Oils)	
)	
-VS-)	06-0501
)	
The Peoples Gas Light and Coke)	
Company,)	
)	
Complaint as to re-bill to a defective)	
meter in Chicago, Illinois.)	

NOTICE OF FILING

TO: Parties on Certificate of Service

PLEASE TAKE NOTICE that on April 20, 2007, I filed with the Chief Clerk of the Illinois Commerce Commission Respondent's letter, copies of which are hereby served upon you.

Mark L. Goldstein, One of the Attorneys

for Respondent

108 Wilmot Road, Suite 330

Northbrook, IL 60062

(847) 580-5480

CERTIFCATE OF SERVICE

I hereby certify that on April 20, 2007, I served a copy of the attached Respondent's letter, by causing copies thereof to be filed electronically, by e-mail, or placed in the U.S. Mail, first class postage affixed, addressed to each of the parties as indicated below:

Ms. Elizabeth A. Rolando Chief Clerk Illinois Commerce Commission 527 East Capitol Avenue Springfield, IL 62701

Mr. George N. Vurdelja Vurdelja & Heaphy 120 N. LaSalle St., Suite 1150 Chicago, IL 60602

Mr. James E. Weging Mr. Michael Borovik Office of General Counsel Illinois Commerce Commission 160 N. LaSalle St., Ste. C-800 Chicago, IL 60601

Ms. Eve Moran Administrative Law Judge Illinois Commerce Commission 160 N. LaSalle St., Ste. C-800 Chicago, IL 60601

Mark L. Goldstein